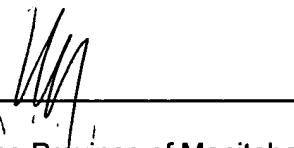


TO ALL TO WHOM THESE PRESENTS MAY COME, BE SEEN OR KNOWN

I, RANDALL M. GRAY, A NOTARY PUBLIC IN AND FOR THE PROVINCE OF MANITOBA, BY ROYAL AUTHORITY DULY APPOINTED, residing at the City of Winnipeg, in the said Province DO CERTIFY AND ATTEST that the paper writing hereunto annexed is a TRUE COPY of a document produced to me and purporting to be Certificate of Death No. D209861 of the Province of Manitoba for HOWARD ARTHUR KAPLAN, who died on September 11, 2001.

THE SAID COPY having been compared by me with the said original document, an act whereof being requested, I HAVE GRANTED the same under my notarial form and seal of office to serve and avail as occasion shall or may require.

IN TESTIMONY WHEREOF I have hereunto subscribed my name and affixed my seal of office at Winnipeg, the 9th day of July, 2002.


A Notary Public in and for the Province of Manitoba.

